



Deborah Hughes - Gila County Assessor

Property Tax Exemptions Frequently Asked Questions

A.R.S. 42-11111 (2014 Tax Year)

Who Is Entitled To An Exemption?

- Some Widows, Widowers, and Totally Disabled Persons who are age 18 or over.

What Are The Qualifications?

- 1) You must be a permanent Resident of Arizona.
- 2) Total Assessed Value of **all** Properties owned in Arizona **cannot exceed \$24,900** of "Assessed Value"
- 3) **Taxable Household Income:**
 - A. Total income from all sources excluding Social Security, cannot exceed **\$30,536**
 - B. If children under 18 years of age reside in the Household, income cannot exceed **\$36,643**, taxable income.

What documents and proof are required when applying?

Disabled Persons:

Submit a Medical Certificate completed by an Arizona licensed Physician. The Medical Certificate form is available on the Gila County Assessor's website, in office, or by request.

Widows and Widowers:

The Spouse must have been an Arizona resident at the time of death. The Surviving Spouse must provide a Copy of the Death Certificate indicating he/she was married at the time of death. (Will not qualify if divorced or remarried).

Proof of Income:

You must provide a copy of your **2013 Arizona State Income Tax Return**. If you do not file income tax, you will need to provide proof of your 2013 income statements. (W2s, pension, interest, social security, etc)

If Qualified, How Does One Benefit?

- The "Assessed Value" of your property may be reduced up to **\$3,664** of "Assessed Value".

Is the Exemption For My House Only? No.

- The Exemption is applied to Real Estate, then to a Manufactured Home or Mobile Home, and finally, to an Automobile.

Where do I Apply?

First time applicants must apply in person, with a form of **Identification or a Notarized Signature** at Gila County Assessor main Office in Globe or our field office located in Payson.

When do I apply? Apply after **January 6**, and before **April 30**, at either Gila County Assessor offices.

Renewing Exemptions: **All Exemptions will need to be renewed each year either by mail or dropped off in person. All signatures will need to be notarized or a form of identification provided if in person.**

No applicants will be approved after April 30, 2014 Deadline

Globe-Miami Area:

Gila County Assessor's Office
1400 East Ash Street
Globe, Arizona 85501
(928)-402-8718
Toll Free: 1-800-304-4452

Payson Area:

Gila County Assessor's Office
201 West Frontier Street
Payson, Arizona 85541
(928)-472-7973



GILA COUNTY ASSESSOR

WIDOWS/WIDOWERS OR DISABLED EXEMPTION FORM FINANCIAL STATEMENT Tax Year 2014

Applicants for property tax exemption must provide **ALL** income for **2013**. Please answer the following questions.

1. Do you file an **ARIZONA STATE INCOME TAX RETURN**? YES___ NO___

If you answered **YES**, please **furnish** our office with a **Copy** of your **2013 ARIZONA STATE INCOME TAX RETURN**. (Adjusted Gross Income from Arizona Income Tax Form 140)

2. Is Social Security your only source of Income? YES___ NO___

3. Do you receive a pension of any kind? YES___ NO___

From Whom _____
Amount \$ _____ Monthly _____ Yearly _____

4. Do you receive interest from any of the following? YES___ NO___

CHECKING	AMOUNT PER YEAR	\$ _____
SAVINGS	AMOUNT PER YEAR	\$ _____
CD'S	AMOUNT PER YEAR	\$ _____
INVESTMENTS	AMOUNT PER YEAR	\$ _____

5. Did you receive any money from sale of property? YES___ NO___

Amount \$ _____ Monthly _____ Yearly _____

6. Do you receive any other type of income not listed above? YES___ NO___

From Whom _____
Amount \$ _____ Monthly _____ Yearly _____

7. Please furnish our office with the year, make & model of all vehicles in your name.

A. YEAR	MAKE	MODEL
B. YEAR	MAKE	MODEL
C. YEAR	MAKE	MODEL

PLEASE RETURN THE ***FINANCIAL FORM*** (A COPY OF YOUR 2013 AZ STATE INCOME TAX RETURN) AND THE ***AFFIDAVIT*** BY **April 30, 2014**.

IF YOU HAVE ANY QUESTIONS PLEASE CALL (928) 402-8718 OR 1-800-304-4452 EXT. 8718.

Signature: _____

Date: _____

Phone (928) 402-8718

Fax (928) 425-0408

CERTIFICATION OF DISABILITY FOR PROPERTY TAX EXEMPTION

Pursuant to Article IX, Sections 2, 2.1, 2.2, and 2.3 of the Arizona Constitution, A.R.S. Title 42, Chapter 11, Article 3, § 42-11111 and Article 4, §§ 42-11151, 42-11152, 42-11153, and Arizona Administrative Code R15-4-116.

This form can be completed on-line and then printed, or it can be printed and completed manually. To assure that the exemption affidavit (DOR 82514) is processed for the current Tax Year, if hand-delivered, the copy of this form which has the applicant's and the physician's or psychiatrist's signatures **MUST** be filed along with the copy of the DOR 82514 Affidavit of Individual Exemption form with the County Assessor of the county in which the applicant's property is located no later than the last business day in February. If this form and the DOR 82514 are mailed to the County Assessor, they must be postmarked on or before the last business day of February.

Applicant's Name: _____
(Type or Print) (Last) (First) (Initial)
Address: _____
(Street)

(City) (State) (Zip)
Date of Birth: _____ Marital Status: Single Married
Applicant's Signature: _____ Date Signed: _____

Pursuant to Arizona Administrative Code R15-4-116: Exemption for Totally and Permanently Disabled Person

- A. For purposes of the property tax exemption in the Arizona Constitution Article 9, Section 2.2, a person is "totally and permanently disabled" if the person is unable to engage in any substantial gainful activity, for pay or profit, by reason of any physical or mental impairment that is expected to:
1. Last for a continuous period of 12 months or more, or
 2. Result in death within 12 months.
- B. To qualify for the exemption, a disabled person shall be certified as totally and permanently disabled by a person licensed under:
1. A.R.S. Title 32, Chapter 8, 13, 14, 17, 19.1, or 29; or
 2. The laws of another state that are comparable to the laws governing persons qualifying under subsection (B)(1).

MEDICAL CERTIFICATION FOR TOTALLY AND PERMANENTLY DISABLED PERSONS

THE FOLLOWING IS TO BE COMPLETED BY THE EXAMINING PHYSICIAN OR PSYCHIATRIST:

I hereby certify the applicant's condition as stated below:

The above-named applicant is unable to engage in any substantial gainful activity and therefore is considered to be totally and permanently disabled as defined above. YES NO

Type or Print

Physician or Psychiatrist's Name

Business Address

City

State

Zip

Telephone Number

Physician or Psychiatrist's Signature

Date

Physician's or Psychiatrist's Office Stamp:

SEE REVERSE FOR INSTRUCTIONS

INSTRUCTIONS for completing the DOR 82514 AFFIDAVIT for INDIVIDUAL PROPERTY TAX EXEMPTION

Read the information below, the instructions for the DOR 82514 affidavit (following), and the information on the DOR 82514 carefully before completing the DOR 82514 affidavit form.

- A:** Beginning in Tax Year 2006, a person who is initially applying for the property tax exemption allowed by A.R.S. § 42-11111. **Exemption for property of widows, widowers and disabled persons**, and who the County Assessor has approved for the exemption, is no longer required to file an annual affidavit with the County Assessor in any subsequent year(s).

Note: Some Assessors still require the filing of an annual affidavit in order to monitor continued exemption eligibility.

- B:** Pursuant to A.R.S. § 42-11111(H), the applicant (or that person's representative) shall annually calculate total household income from the previous Tax Year to ensure that the widow, widower or disabled person still qualifies for the tax exemption. The applicant (or the applicant's representative) is also required by law to notify the County Assessor, in writing, of any event that disqualifies the widow, widower or disabled person from further property tax exemption. Disqualifying events include the applicant's death, the remarriage of a widow or widower, the applicant's or household's total income exceeding the limits prescribed by law, or the conveyance of the property to another owner. Other disqualifying events may also apply. The applicant's property becomes subject to taxation from the date of disqualification, including interest, penalties and (the cost of) proceedings for tax delinquencies.
- C:** The specified total household income limits, assessed valuation limits and tax exemption amounts are adjusted annually for inflation, based on a "GDP price deflator" factor that is calculated by the Department of Revenue no later than December 31 of each year. The increased total household income limitations become the next Tax Year's limits, in accordance with A.R.S. § 42-11111(B & C).

INSTRUCTIONS for ALL APPLICANTS:

- On an initial affidavit form, list all taxable property the applicant owns. Attach additional identifying or descriptive information, if necessary. If subsequent year affidavits are required by the Assessor, correct any of the preprinted information listed on the DOR 82514 by crossing out any real or personal property which the applicant no longer owns, and by adding any property the applicant now owns not shown on the list.
- If an initial affidavit is being submitted (i.e., the applicant is filing for the first time), a copy of the applicant's most recent State Income Tax Return **MUST** accompany the filed DOR 82514 affidavit for the County Assessor's use in determining the applicant's initial eligibility.

Note: Together, the columns title "CODE" and "SEQ." refer to the "Sequence Code" which the Assessor assigns to listed property. This code indicates the order in which the exemption is to be applied to the listed properties.

- Indicate which real or personal property, if any, is being leased by the applicant to any other person. The applicant should be prepared to provide the County Assessor with contact information for the person(s) leasing any property.
- Pursuant to A.R.S. § 42-11152, the County Assessor may require additional proof of the facts stated on the affidavit by the applicant before approving an exemption. A false statement that is made or sworn to in the affidavit constitutes perjury.
- Sign the completed affidavit. The affidavit must be notarized if it is not signed in the presence of an Assessor's representative. Be sure that the copy of the affidavit form that is filed with the County Assessor has the applicant's original signature on it. To assure that the property tax exemption application is processed for the current Tax Year, if the affidavit is **hand-delivered**, file the DOR 82514 with the County Assessor's Office **no later than the last (business) day of February**. If the affidavit is **mailed** to the County Assessor, be sure that it is **postmarked on or before the last day of February**.

Note: Check with the local County Assessor's Office for their hours and days of operation if the last business day in February of the current calendar year is a Friday. Some County Assessor's Offices may now be closed on Fridays.

For DISABLED PERSONS:

A "Certificate of Disability for Property Tax Exemption" form (DOR 82514B), with the original signature of the applicant's physician on it, and which is dated, **MUST** accompany the applicant's filed DOR 82514 affidavit.

The applicant should retain a copy of the signed affidavit, any attachments that are submitted with it, and the Certificate of Disability, if applicable, as a permanent record.